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[Third Party Communication:

UILC: 6204.00-00

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Number: **201442055**

Release Date: 10/17/2014

From: [REDACTED]

Sent: Wednesday, September 24, 2014 2:49:28 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Code section 6204

I may not be understanding your question, but the deficiency procedures would apply if the tax at issue was a deficiency tax per 6211. See the cross-reference in 6204(b).